

# MEMO

**DATE:** November 11, 2005  
**TO:** Administration Committee and Regional Council  
**FROM:** Heather Copp, Chief Financial Officer *Agree For HC*  
(213) 236-1804, [copp@scag.ca.gov](mailto:copp@scag.ca.gov)  
**RE:** Monthly Report for October 2005

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## Information Only

**Background:** This report contains three attachments: (1) SCAG's budget and expenditure data as of October 31, 2005, (2) a listing of payables and receivables over forty five days old (3) FY 06-07 Comprehensive Budget Development Schedule.

**Budget and Expenses:** The SCAG Agency-Wide and General Fund financial reports are attached. This financial data is directly exported from the SAP system. The Agencywide report is all inclusive of the OWP, General Fund, Indirect Cost and Fringe Benefits. We have categorized the accounts in the Agency-Wide report to give you a 'Big Picture'. These categories are summarized below and detailed on the following pages.

### Percent of year: 34%

Category	Budget	YTD Expends	Balance	Percent Spent
Staff	9,561,232	2,769,546	6,791,685	29%
Consultant	13,402,621	412,805	12,989,816	3%
Sub Regions	1,952,087	-	1,952,087	0%
Direct Costs	4,600,739	1,148,470	3,452,269	25%
Fringe Benefits	3,717,103	1,268,737	2,448,366	34%
Other	3,903,133	478,357	3,424,776	12%
<b>Total</b>	<b>37,136,915</b>	<b>6,077,915</b>	<b>31,058,999</b>	<b>16%</b>

### October Highlights

- The CFO staff reviewed and recorded the first quarter federal in-kind match received from our regional providers.
- KPMG and the CFO staff prepared and reviewed drafts of the Annual Financial Reports for FY 05 with a goal to complete the reports in November.

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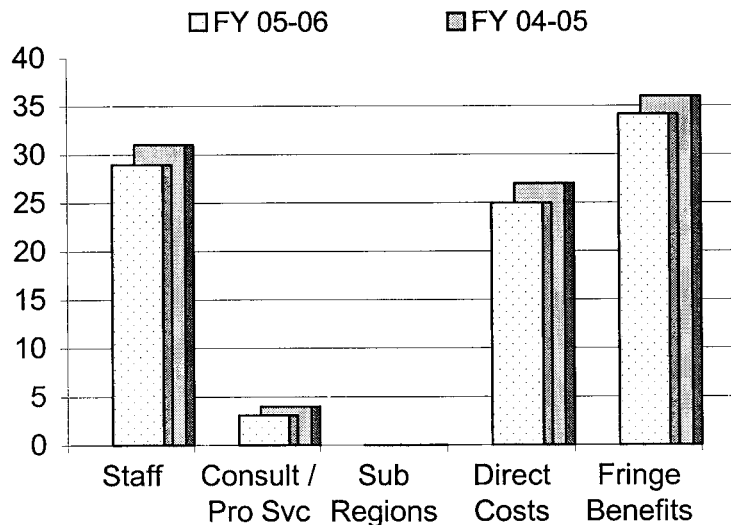
**Budget v. Actual and Encumbrances  
Through October - 34% of Year**

	Yr to Date Expenditures Thru Oct	Pct of Bud	Encum- brances	YTD Expenditures Plus Encumbrs	Pct of Bud
Budget	Balance	Bud	Encumbrs	Balance	Bud
<b>Staff</b>					
Salaries	9,322,838	2,677,087	6,645,750	29%	-
Temporary Help	238,394	92,459	145,935	39%	198,368
	<b>9,561,232</b>	<b>2,769,546</b>	<b>6,791,685</b>	<b>29%</b>	<b>198,368</b>
<b>Consultant / Professional Services</b>					
SCAG Consultant	12,967,621	309,409	12,658,212	2%	7,140,369
Legal Services	435,000	103,396	331,604	24%	175,037
Professional Services	0	0	0	0%	-
	<b>13,402,621</b>	<b>412,805</b>	<b>12,989,816</b>	<b>3%</b>	<b>7,315,406</b>
<b>Sub Regions</b>					
Subregional Consultant	864,729	0	864,729	0%	478,665
Subregional Staff Projects	1,087,358	0	1,087,358	0%	1,029,814
	<b>1,952,087</b>	<b>-</b>	<b>1,952,087</b>	<b>0%</b>	<b>1,508,479</b>
<b>Direct Costs</b>					
Internet Access Fees	3,000	449	2,551	15%	1,347
Software Support	111,988	58,518	53,470	52%	44,754
Hardware Support	29,825	9,662	20,163	32%	17,615
Software Purchases	30,000	15,777	14,223	53%	10,245
Office Rent - Main Office	1,188,411	380,157	808,254	32%	653,987
Office Rent - Satellite Office	40,000	18,820	21,180	47%	17,527
Equipment Leases	491,270	136,478	354,792	28%	279,869
Equipment Repairs	82,640	3,254	79,386	4%	9,740
Insurance	179,000	180,207	(1,207)	101%	-
Payroll and Bank Process Fee	32,100	6,924	25,176	22%	-
Office Supplies	110,000	21,791	88,209	20%	70,318
Office Maintenance	-	-	-	0%	-
Small Office Purchase	337,000	45,330	291,670	13%	317
Telephone Charges	169,508	26,291	143,217	16%	377
Postage and Delivery	80,000	17,806	62,194	22%	910
SCAG Memberships	66,575	48,246	18,329	72%	25,400
Professional Memberships	8,240	1,469	6,771	18%	401
Resource Materials and Subs	39,350	8,672	30,678	22%	13,988
Depreciation - Furniture	10,000	10,228	(228)	102%	-
Depreciation - Computer	39,270	14,892	24,378	38%	-
Capital Outlay	44,000	-	44,000	0%	-
Recruitment Notices	24,450	7,404	17,046	30%	4,013
Public Notices	15,900	3,216	12,684	20%	2,784
Staff Training	132,396	12,268	120,128	9%	101,932
RC & Committee Meetings	20,000	3,678	16,322	18%	8,089
RC Retreat	15,000	-	15,000	0%	-
RC General Assembly	15,000	-	15,000	0%	-
Other Meeting Expense	33,500	775	32,725	2%	3,775
Miscellaneous	238,965	11,834	227,131	5%	6,275
RC Meeting Stipends	140,000	38,945	101,055	28%	-
Letter of Credit Interest	100,000	0	100,000	0%	-
Caltrans Rapid Pay Fees	1,000	375	625	38%	-
Cash Contributions to Projects	285,632	436	285,196	0%	-
Printing	140,913	1,720	139,193	1%	29,593
Travel	220,806	31,473	189,333	14%	-
Travel - Lod > Per Diem	5,000	546	4,454	11%	-
Travel - Event Registration	22,900	9,147	13,753	40%	-
AMPO Board Expense	0	-	0	0%	-
NARC BOARD EXPENSE	3,000	-	3,000	0%	-
RC Special Projects	18,000	9,682	8,318	54%	4,000
RC Sponsorships	76,100	12,000	64,100	16%	2,350
	<b>4,600,739</b>	<b>1,148,470</b>	<b>3,452,269</b>	<b>25%</b>	<b>1,309,606</b>

**Budget v. Actual and Encumbrances  
Through October - 34% of Year**

	Budget	Yr to Date Expenditures Thru Oct	Balance	Pct of Bud	Encum- brances	YTD Expenditures Plus Encumbrs	Balance	Pct of Bud
<b>Fringe Benefits</b>								
Vacation Accrual Reconciliatic	-	0	0	0%	-	0	0	0%
Severance Pay	-	0	0	0%	-	0	0	0%
Sick Leave Payback	-	0	0	0%	-	0	0	0%
Compensation Awards	50,000	47,826	2,174	96%	-	47,826	2,174	96%
Retirement - PERS	1,748,154	502,617	1,245,537	29%	-	502,617	1,245,537	29%
Retirement - PARS	56,916	29,025	27,891	51%	-	29,025	27,891	51%
Health Insurance	750,000	217,653	532,347	29%	-	217,653	532,347	29%
Dental Insurance	79,960	30,066	49,894	38%	-	30,066	49,894	38%
Vision Insurance	26,747	7,888	18,859	29%	-	7,888	18,859	29%
Life Insurance	110,000	29,929	80,071	27%	-	29,929	80,071	27%
Medical & Dental Cash Rebat	324,600	97,224	227,376	30%	-	97,224	227,376	30%
Medicare Tax	138,786	35,728	103,058	26%	-	35,728	103,058	26%
Tuition Reimbursements	5,000	1,000	4,000	20%	-	1,000	4,000	20%
Bus Passes	12,000	3,055	8,945	25%	-	3,055	8,945	25%
Carpool Reimbursements	4,000	1,260	2,740	32%	-	1,260	2,740	32%
Bus Passes - Taxable	63,000	17,081	45,919	27%	-	17,081	45,919	27%
Workers Comp Insurance	233,900	233,009	891	100%	-	233,009	891	100%
Unemployment Insurance	33,540	7,429	26,111	22%	-	7,429	26,111	22%
Deferred Comp Match	76,500	6,885	69,615	9%	-	6,885	69,615	9%
Benefit Administration Fees	4,000	1,062	2,938	27%	-	1,062	2,938	27%
	<b>3,717,103</b>	<b>1,268,737</b>	<b>2,448,366</b>	<b>34%</b>	<b>-</b>	<b>1,268,737</b>	<b>2,448,366</b>	<b>34%</b>
<b>Other</b>								
Soft Match Contributions	3,472,217	478,357	2,993,860	14%	3,300,634	3,778,991	(306,774)	109%
Exp - Local cash	550,000	0	550,000	0%	-	0	550,000	0%
Reconcile to Burden	(119,084)	0	(119,084)	0%	-	0	(119,084)	0%
	<b>3,903,133</b>	<b>478,357</b>	<b>3,424,776</b>	<b>12%</b>	<b>3,300,634</b>	<b>3,778,991</b>	<b>124,142</b>	<b>97%</b>
<b>Grand totals:</b>	<b>37,136,915</b>	<b>6,077,915</b>	<b>31,058,999</b>	<b>16%</b>	<b>13,632,493</b>	<b>19,710,410</b>	<b>17,426,505</b>	<b>53%</b>

**% of Budget Spent @ 34% of year**



**Budget v. Actual and Encumbrances**  
**General Fund Only**  
**Through October - 34% of Year**

	Budget	Yr to Date Expenditures Thru Oct	Balance	Pct of Bud	Encum- brances	YTD Expenditures Plus Encumbrs	Balance	Pct of Bud
<b>Staff</b>								
Salaries	14,730	1,838	12,892	12%	-	1,838	12,892	12%
Fringe Burden	8,716	912	7,804	10%	-	912	7,804	10%
Indirect Burden	26,128	3,064	23,064	12%	-	3,064	23,064	12%
	<b>49,574</b>	<b>5,814</b>	<b>43,760</b>	<b>12%</b>	<b>-</b>	<b>5,814</b>	<b>43,760</b>	<b>12%</b>
<b>Consultant / Professional Services</b>								
SCAG Consultant	292,980	76,765	216,215	26%	204,635	281,400	11,580	96%
Legal Services	200,000	14,822	185,178	7%	113,591	128,413	71,588	64%
Professional Services	-	-	-	0%	-	-	-	0%
	<b>492,980</b>	<b>91,587</b>	<b>401,393</b>	<b>19%</b>	<b>318,226</b>	<b>409,813</b>	<b>83,168</b>	<b>83%</b>
<b>Direct Costs</b>								
Payroll Bank Fees	-	1,188	(1,188)	0%	-	1,188	(1,188)	0%
Office Supplies	-	-	-	0%	-	-	-	0%
SCAG Memberships	13,133	17,613	(4,480)	134%	4,800	22,413	(9,280)	171%
Capital Outlay	44,000	-	44,000	0%	-	-	44,000	0%
RC & Committee Meetings	20,000	3,678	16,322	18%	8,089	11,767	8,233	59%
RC Retreat	15,000	-	15,000	0%	-	-	15,000	0%
RC General Assembly	15,000	-	15,000	0%	-	-	15,000	0%
TRAINING	25,000	-	25,000	0%	-	-	25,000	0%
Other Meeting Expense	25,000	(179)	25,179	-1%	1,125	946	24,054	4%
Miscellaneous	46,636	3,522	43,114	8%	870	4,392	42,243	9%
RC Meeting Stipends	140,000	38,945	101,055	28%	-	38,945	101,055	28%
Letter of Credit Interest	100,000	-	100,000	0%	-	-	100,000	0%
Caltrans Rapid Pay Fees	1,000	375	625	38%	-	375	625	38%
Cash Contributions to Projects	285,632	436	285,196	0%	-	436	285,196	0%
Travel	39,300	2,693	36,607	7%	-	2,693	36,607	7%
Travel - Lod. > Per Diem	5,000	546	4,454	11%	-	546	4,454	11%
Travel - Event Registration	3,000	520	2,480	17%	-	520	2,480	17%
AMPO Board Expense	-	-	-	0%	-	-	-	0%
NARC BOARD EXPENSE	3,000	-	3,000	0%	-	-	3,000	0%
RC Special Projects	18,000	9,682	8,318	54%	4,000	13,682	4,318	76%
RC Sponsorships	76,100	12,000	64,100	16%	2,350	14,350	61,750	19%
	<b>874,801</b>	<b>91,019</b>	<b>783,782</b>	<b>10%</b>	<b>21,234</b>	<b>112,253</b>	<b>762,547</b>	<b>13%</b>
<b>Grand totals:</b>	<b>1,417,355</b>	<b>188,420</b>	<b>1,228,935</b>	<b>13%</b>	<b>339,460</b>	<b>527,880</b>	<b>889,475</b>	<b>37%</b>

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## Accounts Receivable

Funding Agency	Project	Reason for delay	Actions taken	Amount	Age	Prognosis
MTA/Caltrans	<b>Commuter Access Project:</b> Developed a subscriber-based real- time traffic information system.	After the billings were sent to MTA and the project was completed, they declined to reimburse stating that a required form should have been sent to Caltrans at the time of signing the agreement. They stated the payment of our billing was a Caltrans obligation because they are the direct funding source.	SCAG staff relied on representations from MTA staff that alternative funding was being sought to fund the project. However SCAG was notified in 2004 of MTA's intent to de-obligate the funding. SCAG was able to delay the de-obligation and sent a formal request to Caltrans (11/09/04) to request them to administratively appeal our claim to the FHWA. Following further talks and additional documentation in a 05/31/05 letter, Caltrans did not file an appeal. Instead, they recommended a direct appeal for alternative funding from FTA.	\$130,000	(1) 4 years	Doubtful collection.
MTA/Caltrans	<b>Web-Accessible Vanpool Information System:</b> Developed and implemented an a centralized vanpool database that contains lists of vanpools, vacancies and destinations.	See above	See above	\$101,000	(1) 4 years	Doubtful collection.
SCRRA	Upgrade the Alternative Model Analysis of the Regional Travel Demand Model.	SCAG rejected the work of a sub-contractor and SCRRA has declined to pay their share of the upgrade until the model is completed.	SCAG modeling staff has negotiated with the contractor to satisfactorily correct the deficiencies at their own expense. Completion and collection is forecasted by year end.	\$37,059	17 months	Probable
(1) - Funds are budgeted in this year's General fund budget to pay for these costs if our appeal is unsuccessful.						

## Accounts Payable

San Gabriel Valley COG	Various OWP funded project work contracted and performed by the SGVCOG.	Payment will not be made until internal audit issues are resolved.	Resolution of the internal audit issues are continuing.	\$129,533	6 months	Payment is contingent on resolution of audit issues.
Shavlik Technologies	Annual support for Patch Management Software.	The licenseing agreement provided by Shavlik is not acceptable to the Legal department.	Modications to the agreement are being discussed and continuing between the parties.	\$450	2 months	Payment is contingent on resolution to modify the agreement.

# FY 2006-07 Comprehensive Budget Development Schedule

Week	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
	<b>July</b>				<b>1</b>
35					
34	<b>4</b> 4th of July	<b>5</b>	<b>6</b>	<b>7</b> <i>RC MEETING</i>	<b>8</b>
33	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>
32	<b>18</b>	<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>
31	<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b> discuss schedule & priorities with subregions	<b>29</b> <u>4th quarter progress report due to Caltrans</u>
30	<b>August 1</b>	<b>2</b> management approves draft schedule	<b>3</b> distribute schedule internally	<b>4</b> <i>EXECUTIVE COMMITTEE</i>	<b>5</b>
	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b> draft schedule finalized for RC mailing; priorities / workshop material for September RC; discuss priorities / plan workshop for RC	<b>12</b>
29		project selection criteria discussion			
28	<b>15</b>	<b>16</b> project selection criteria discussion	<b>17</b>	<b>18</b>	<b>19</b> meet with Caltrans to discuss document format
27	<b>22</b> develop template for new document; hire access expert for database development	<b>23</b>	<b>24</b>	<b>25</b> discuss priorities with subregions	<b>26</b>
26	<b>29</b>	<b>30</b> project selection criteria discussion	<b>31</b>		
26	<b>September</b>			<b>1</b> <i>RC MEETING - OWP schedule is approved; hold priorities workshop at RC; provide copies of comprehensive budget</i>	<b>2</b> staff to fill in draft project framework chart
25	<b>5</b> Labor Day	<b>6</b> project framework/ priorities discussion	<b>7</b> priorities are drafted	<b>8</b>	<b>9</b>
24	<b>12</b>	<b>13</b> <u>Caltrans 4th quarter progress report meeting</u> project framework & priorities discussion	<b>14</b>	<b>15</b>	<b>16</b>
23	<b>19</b> directors & managers meeting on framework & criteria	<b>20</b> project framework finalized	<b>21</b> memo for October RC on priorities	<b>22</b> discuss priorities & project selection criteria with subregions	<b>23</b> complete creation of database
22	<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>

management deadlines

required deadlines

RC agenda schedule

**RC MEETINGS**

# FY 2006-07 Comprehensive Budget Development Schedule

Week	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
	<b>October 3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
21	progress reports due		complete test run of database		
	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>
20	<b>RC MEETING - Approves Final Priorities</b>	subregional & staff projects requested	subregional OWP training; SCAG staff & subregional scope writing training	hold meetings with each subregion on proposals (Oct 13 - Nov 11)	
	<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b>	<b>21</b>
19			internal project development training		
	<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>
18	directors & managers meeting to review project concepts/budget			Sub-Regional Coordinators meeting	
	<b>31</b>				
17	<b>1st quarter progress report due to Caltrans</b>				
	<b>November</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
17		preliminary fund estimates from Caltrans		<b>RC MEETING</b>	
	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>
16					
	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>
15	subregional & staff project proposal write-ups due by 5:00 PM				
	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>
14	managers meeting to discuss proposals	1st review of project proposals		Thanksgiving	Thanksgiving
	<b>28</b>	<b>29</b>	<b>30</b>		
13	managers meeting to finalize proposals	final review of project proposals	develop staff hours calculations		
	<b>December</b>			<b>1</b>	<b>2</b>
13				<b>RC MEETING</b>	
	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
12		project selection completed			
	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>
11					finalize all OWP write-ups
	<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>
10					
	<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>
9	Christmas				write prospectus; gather planning programs from other agencies

management deadlines

**required deadlines**

RC agenda schedule

**RC MEETINGS**

# FY 2006-07 Comprehensive Budget Development Schedule

Week	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
	<b>January 2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
8	<i>News Years Day</i>			<b>RC MEETING</b>	progress reports due
	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
7					enter all information into SAP; develop all financial reports; gather list & create forms for all grant apps; draft resolution; gather all certifications for signature; create staff allocation chart
6	<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b>
	<i>Martin Luther King Day</i>				
5	<b>23</b>	<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>
	OWP document drafted				
4	<b>30</b>	<b>31</b>			
		<u>2nd quarter progress report due to Caltrans</u>			
	<b>February</b>		<b>1</b>	<b>2</b>	<b>3</b>
4				<b>RC MEETING - Budget study session on proposed budget</b>	review and edit document as needed; develop presentation for Admin & RC; create summary document for Admin & RC
3	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
				draft OWP finalized for RC mailing	
2	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>
			draft OWP printing		RC mailing
1	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>
	<i>Presidents Day</i>				
0	<b>27</b>	<b>28</b>			
		<u>ICAP to Caltrans</u>			
	<b>March</b>		<b>1</b>	<b>2</b>	<b>3</b>
0			<u>draft document sent to Caltrans per Handbook</u>	<b>RC MEETING - Approve release of Draft OWP for comment; document released for public comment</b>	
1	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
2	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>
3	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>
4	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>31</b>
					<u>public comment period closes</u>

management deadlines

required deadlines

RC agenda schedule

RC MEETINGS



# FY 2006-07 Comprehensive Budget Development Schedule

Week	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
5	<b>April 3</b> progress reports due	<b>4</b> mgmt decides what changes should be made	<b>5</b>	<b>6</b> <b>RC MEETING</b>	<b>7</b> modify document based on comments; Comments are responded to
6	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b> finalize OWP based on comments
7	<b>17</b>	<b>18</b>	<b>19</b> print final OWP for RC mailing	<b>20</b> <b>IPG meeting (tentative)</b>	<b>21</b> mail to RC
8	<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b> <b>3rd quarter progress report due to Caltrans</b>
9	<b>May 1</b> <b>submit final OWP to Caltrans per Handbook</b>	<b>2</b>	<b>3</b>	<b>4</b> <b>RC MEETING - Approval of final OWP</b>	<b>5</b>
10	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>
11	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>
12	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>26</b>
13	<b>29</b> <i>Memorial Day</i>	<b>30</b>	<b>31</b>		
13	<b>June</b>			<b>1</b> <b>Caltrans submits approval of OWP to FHWA</b>	<b>2</b>
14	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
15	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>
16	<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>
17	<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b> <b>FHWA provides approval to Caltrans; Caltrans approves OWP</b>

management deadlines

**required deadlines**

RC agenda schedule

**RC MEETINGS**